

WPMB No. 572 of 2001

Hon'ble P.C. Verma, J.

Hon'ble M.C. Jain, J.

The petitioner is assessee of the Trade Tax under U.P. Trade Tax Act. His application for exemption u/s 4 A of the U.P. Trade Tax Act was rejected. Against the rejection order, he has filed review petition which is pending. Pending review petition, the petitioner has approached this court seeking writ of mandamus commanding the respondent not to assess and recover trade tax from the petitioner on the ground that it is a new unit and is entitled for exemption u/s 4 A of the Act. Since the matter is sub-judice, for this court to interfere at this stage. It is open for the petitioner to make application seeking same interim relief before the committee. If the application is moved within three days from the date of this order the committee shall decide the same within a week and accordingly proceed to recover the amount, if any, from the petitioner.

Subject to above, the writ petition is dismissed.

Let copy of this order be issued today itself on payment of requisite fee.

(P.C. Verma, J.)

(M.C. Jain, J.)

Dt. 24-04-2001